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7 Of Counsel:
8 NICHOLAS A. TRUTANICH
United States Attorney

9
10 IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14
15 JEFFREY A. MARTINEZ, individually,
and as Trustee of the Martinez Family Trust;
16 DOLORES M. MARTINEZ, individually and
as Trustee for the Martinez Family Trust;
17 THE MARTINEZ FAMILY TRUST;
MARTINEZ & ASSOCIATES, INC.
18 (NV20041370692); MARTINEZ &
ASSOCIATES INC. (NV20181033912);
19 SIERRA MORTGAGE CORPORATION;
FIDELITY NATIONAL TITLE; CHASE
20 MORTGAGE COMPANY; JP MORGAN
CHASE BANK NATIONAL
21 ASSOCIATION; NEVADA
MORTGAGEE ASSISTANCE COMPANY,
22 LLC; THE COOPER CASTLE LAW FIRM,
LLP; RHODES RANCH ASSOCIATION; and
23 REPUBLIC SILVER STATE INC., DBA,
REPUBLIC SERVICES,

24
25 Defendants.

Case No.: 2:19-cv-1986-GMN-DJA

**UNITED STATES' MOTION
TO EXTEND TIME TO SERVE
REMAINING DEFENDANTS**

(First request)

1 The United States of America hereby moves to extend the deadline to serve two
2 defendants, if service proves necessary. The United States filed its complaint in this matter, and
3 the Clerk of Court issued summonses, on November 14, 2019. The deadline to serve all
4 defendants would thus be 90 days later, February 12, 2020. *See* Fed. R. Civ. P. 4(m). The
5 United States has not yet served the two defendants at issue because they do not appear to exist
6 anymore, and because initial research and discussions with other parties suggest that other
7 entities may be the two un-served defendants' successors or real parties in interest. In an
8 abundance of caution, the United States seeks to extend the deadline for service for 30 days, until
9 March 13, 2020, while it determines the appropriate course of action for these two parties. This
10 is the first such request.

11 **MEMORANDUM OF POINTS AND AUTHORITIES**

12 ***Background***

13 This is a federal tax case. The United States seeks judgment against taxpayers Jeffrey
14 and Dolores Martinez, and against two businesses they controlled, for various federal taxes. The
15 United States also seeks to foreclose its tax liens against certain real property to help satisfy the
16 judgment. The United States also named as defendants other parties that might assert a lien or
17 other claim against the property. *See* 26 U.S.C. § 7403(b), Action to enforce lien or to subject
18 property to payment of tax. That way, those parties' claims (if any) could be adjudicated if and
19 when the Court determined that the property should be foreclosed. It is common in such cases
20 for the United States to reach stipulations with other claimants as to lien priority, to the extent
21 they do not disclaim any interest.

22 The United States has served Mr. and Ms. Martinez, individually and on behalf of the two
23 businesses, and all of the potential claimants except for two: the Nevada Mortgage Assistance
24 Company and the Cooper Castle Law firm. The two parties were identified on a title report as
25 once having an interest in the property at issue, so the United States named them in an abundance

1 of caution. However, further research suggests that these two entities may no longer exist and/or
2 may no longer be authorized to operate in Nevada, and the United States has not yet identified a
3 person or entity who would be authorized to accept service on their behalf (other than the
4 Nevada Secretary of State). Initial discussions with counsel for defendants JP Morgan Chase
5 Bank National Association and Chase Bank National Association (together, the “Chase
6 defendants”) suggest that the two entities to be served may have been agents or trustees for the
7 Chase defendants, and/or that the Chase defendants are the successors or real parties in interest.
8 The United States and the Chase defendants are discussing whether the Chase defendants should
9 be substituted for the entities to be served, or whether the United States should take some other
10 course of action.

11 *Argument*

12 In an abundance of caution, and in the interests of resolving these issues, the United
13 States therefore seeks to extend the time for service. Good cause exists for this request.
14 Confirming the two parties’ relationship with the Chase defendants may reduce the need for
15 additional litigation and motions practice, and reduce the need to expend resources serving non-
16 existent entities that have no claim to the property. The United States has acted diligently in
17 serving all other parties and filing this motion in advance of the February 12, 2020, service
18 deadline. The United States has conferred with counsel for the Chase defendants and for Rhodes
19 Ranch association (the only party to have filed an answer to date), and neither of them oppose
20 this request. The taxpayers on whose conduct the suit centers have not appeared in the suit as of
21 yet. No party will suffer material prejudice if the request is granted.

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WHEREFORE, the United States therefore respectfully requests that the deadline to serve the remaining parties be extended to Friday, March 13, 2020.


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/s/ E. Carmen Ramirez
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Of Counsel:

NICHOLAS A. TRUTANICH
United States Attorney

IT IS SO ORDERED:


Daniel J. Albregts
United States Magistrate Judge

Dated: January 31, 2020.

1 **CERTIFICATE OF SERVICE**

2 IT IS HEREBY CERTIFIED that service of the foregoing is made this January 29, 2020,
3 via the Court's ECF system to all current parties who have appeared electronically. In an
4 abundance of caution, the United States is sending this motion to the following additional parties
5 via U.S. Mail:

6 Jeffrey Martinez
7 262 Cliff Valley Dr.
8 Las Vegas, NV 89148

9 Dolores Martinez
10 262 Cliff Valley Dr.
11 Las Vegas, NV 89148

12 Justin Grim
13 McCalla Raymer Leibert Pierce, LLP
14 1635 Village Center Circle, Suite 130
15 Las Vegas, NV 89134

16 *Counsel for Defendants JP Morgan Chase Bank N.A.*
17 *and Chase Mortgage Company*

18 /s/ E. Carmen Ramirez
19 E. CARMEN RAMIREZ
20 Trial Attorney, Tax Division
21 U.S. Department of Justice
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23
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